

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS
Tyler Division**

IN RE:	§	CASE NO. 01-90134
	§	
M C Hughes Oil Co., Inc.	§	
	§	CHAPTER 7
DEBTOR(S)		

Trustee's Final Report, Application for Compensation,
and Report of Proposed Distribution

Bob Anderson, the Trustee of the estate of the above named debtor(s), certifies under penalty of perjury, to the Court and United States Trustee, that the trustee has faithfully and properly fulfilled the duties of his office, that the trustee has examined all proofs of claim as appropriate in preparation for the proposed distribution, and that the proposed distribution attached hereto is proper and consistent with the law and rules of the Court. The Trustee applies for the commissions and expenses set forth herein and states that they are reasonable and proper.

I hereby authorize the Office of the United States Trustee to file by electronic means this Trustee's Final Report, Application for Compensation and Report of Proposed Distribution on my behalf, and I agree and acknowledge that the designation of my signature on this document, once filed, constitutes my valid signature for the purposes of 11 U.S.C. §704(9) and Fed. R. Bankr. Pro. 9011.

Therefore, the Trustee requests that the Final Report, Application for Compensation, and Report of Proposed Distribution be approved.

Date: November 18, 2004

/s/ Bob Anderson
Bob Anderson, Trustee

SCHEDULE A-1

FINAL ACCOUNT AS OF: November 18, 2004

A.	RECEIPTS	\$ <u>127,496.77</u>
B.	DISBURSEMENTS	
(1)	Secured Creditors	0.00
(2)	Administrative Expenses	10,431.98
(3)	Priority Creditors	0.00
(4)	Other	0.00
	TOTAL DISBURSEMENTS	\$ <u>10,431.98</u>
C.	BALANCE ON HAND	\$ <u><u>117,064.79</u></u>

Form 1

Individual Estate Property Record and Report

Asset Cases

Page: 1

Case Number: 01-90134 BP
Case Name: M C Hughes Oil Co., Inc.
Period Ending: 11/18/04

Trustee: (631490) Bob Anderson
Filed (f) or Converted (c): 01/23/02 (c)
§341(a) Meeting Date: 03/01/02
Claims Bar Date: 07/21/03

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #		2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=§554(a) abandon. DA=§554(c) abandon.	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	H&H #7; 1.872 Acres, Corrigan, Texas Stay lifted.	650,000.00	0.00		0.00	FA
2	Workers Comp Ins Policy #SBP-0001082307 20001012	1.00	1.00	DA	0.00	FA
3	East Texas Oil Co., 500 shares	1.00	1.00	DA	0.00	FA
4	Accounts Receivable	19,955.73	0.00		0.00	FA
5	Accounting software	1.00	0.00		0.00	FA
6	1999 1 ton Chevrolet 1GBKC34F6WJ102555	18,000.00	0.00		0.00	FA
7	1999 Ford F150 Stay lifted 6/4/02.	9,700.00	0.00		0.00	FA
8	2000 Peterbilt Bobtail	85,000.00	0.00		0.00	FA
9	1992 Peterbilt Tractor	35,000.00	0.00		0.00	FA
10	Zector 3340 Tractor #8143	15,000.00	0.00		0.00	FA
11	Chevrolet Pickup Stay lifted 4/23/02.	1.00	0.00		0.00	FA
12	2000 Chevrolet 3/4 Ton Stay lifted 3/26/02.	21,660.00	0.00		0.00	FA
13	2000 Ford F350 Stay lifted 6/4/02.	21,000.00	0.00		0.00	FA
14	1990 International Bobtail	1.00	0.00		0.00	FA

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	Stay lifted 3/26/02.					
15	2000 Brenner Tank Trailer	48,000.00	0.00		0.00	FA
16	1999 Cadillac Seville	17,125.00	0.00		0.00	FA
17	Gooseneck Trailer Stay lifted 4/23/02.	0.00	0.00		0.00	FA
18	Bulk Fuel Inventory Stay lifted 1/02.	98,058.23	0.00		0.00	FA
19	Bulk Oil Inventory Stay lifted 1/02.	11,202.25	0.00		0.00	FA
20	Master Oil Inventory Stay lifted 1/02.	44,410.78	0.00		0.00	FA
21	Tire Inventory Stay lifted 1/02.	1,344.00	0.00		0.00	FA
22	Filter Inventory Stay lifted 1/02.	4,662.10	0.00		0.00	FA
23	DIP Account(s) with Citizens State Bank (u) Trustee Notes in file regarding DIP accounts. Trustee investigated several bank accounts with Citizens State Bank, which were offset by the Bank pursuant to the Court's Order on Citizens State Bank's Motion for	0.00	2,220.95		2,220.95	FA

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	Relief From Stay signed on March 12, 2002. The activity noted by the U.S. Trustee's office was explained by Citizens Bank as their acting pursuant to the court order of May 12, 2002, in utilizing the accounts to clear any collected accounts receivables prior to applying the funds to the Bank's corresponding note. Trustee advised Bank by letter of June 13, 2002, that the monies should not be placed in DIP accounts and that any monies that are not proceeds of receivables should be turned over to Trustee. The account balance turned over to Trustee was from the "Payroll Account."					
24	Preferences Itemization attached to SOFA. Trustee's investigation reveals nothing worth pursuing other than Phillips Petroleum. Adversary No. 02-9214 - Bob Anderson, Chapter 7 Trustee v. Phillips Petroleum Company. Petition filed 9/26/02; answer filed 12/3/02. Settled by agreement 6/03; order approving settlement (\$125,000) 9/1/03. Motion to Dismiss Adversary filed 9/19/03. Dismissed 10/8/03.	Unknown	0.00		125,000.00	FA
Int	INTEREST (u)	Unknown	N/A		275.82	Unknown

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Page: 4

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Claims Bar Date: 07/21/03

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a) abandon. DA=\$554(c) abandon.	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
25 Assets Totals (Excluding unknown values)	\$1,100,123.09	\$2,222.95		\$127,496.77	\$0.00

Major Activities Affecting Case Closing:

The Estate's funds remain in an interest bearing account since the balance exceeds \$100,000. The total figures (estate receipts and proposed disbursements) will change due to interest earned between the date of this Trustee's Final Report and the actual date of the distribution.

PROFESSIONALS:

--- Smead, Anderson & Dunn, attorney for Trustee per Order signed 5/6/02. Fee application filed 7/12/04 requesting fees of \$9,780 and expenses of \$501.98 for a total of \$10,281.98, approved by Order 8/24/04, paid 9/8/04, Check #102.

--- Julie M. Koenig, special counsel for Trustee in re: M C Hughes Oil Co., Inc. v. Woodrow Holland, Adversary No. 01-9020, per Order signed 5/6/02, contingent basis. No recovery, no fee.

--- Steve Zaylor, Debtor's Co-Counsel during Chapter 11. Fee Applications were filed and approved, with balance due after retainer credited of \$6,213.24 as administrative claim.

--- Julie M. Koenig, Debtor's Co-Counsel during Chapter 11. Trustee's letter of 1/7/04 confirming no fees owed.

--- Ross, Banks, May, Cron & Cavin, P.C. (John Mayer), Attorneys for Official Committee of Unsecured Creditors during Chapter 11. Fee Application filed and approved with balance due (no payments made) of \$12,994.26 as administrative claim.

--- Bob Rogers (fees of \$100 for 2003 tax return advanced by Smead, Anderson & Dunn on 1/28/04). A copy of the invoice paid by Trustee's firm is included in Trustee's Final Report.

CLAIMS:

Bar Dates 7/21/03 and 10/20/03 (gov't).

All claim data, objections and other information for Claims 1 - 88 have been posted.

NOTE: Chapter 11 Administrative Claims will be paid only on a prorated basis, therefore, no objections are required for claims below that level since no distribution

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Ref. #					

will be made to claims below Chapter 11 Administrative Claims.

TAX RETURNS:

(Prior returns not available from Debtor; 1998, 1999 and 2000 returns requested from IRS on 9/22/03.)

2002 - return due date extended to 9/15/03; after reviewing the taxable transactions (interest of \$6.88), Trustee determined that a return will not be filed.

2003 (FINAL) - Tax return and prompt determination request mailed 1/24/04; no tax due. Request for Prompt Determination re-mailed 3/2/04. Return accepted as filed by IRS letter of 3/30/04.

ADVERSARY PROCEEDINGS:

01-9020 - M C Hughes Oil Co., Inc. v. Woodrow Holland, pending in the U.S. Bankruptcy Court, Eastern District of Texas. Julie Koenig, attorney for Trustee. Dismissed 12/1/02 on Plaintiff's Motion.

02-9214 - Bob Anderson, Chapter 7 Trustee v. Phillips Petroleum Company, pending in the U.S. Bankruptcy Court, Eastern District of Texas (preference and breach of contract). Management Conference held telephonically (Beaumont) on 2/25/03, 9:30 a.m. Order signed 9/1/2003 granting Motion to Approve Compromise and Settlement for \$125,000 cash to be paid 10 days after Order becomes final. Payment received. Motion to Dismiss filed 9/19/03; dismissed 10/8/03.

Initial Projected Date Of Final Report (TFR): December 31, 2004

Current Projected Date Of Final Report (TFR): November 18, 2004 (Actual)

Form 2

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Cash Receipts And Disbursements Record

Case Number: 01-90134 BP
Case Name: M C Hughes Oil Co., Inc.
Taxpayer ID #: 74-1697673
Period Ending: 11/18/04

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK
Account: 312-8337960-65 - Money Market Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
07/03/02	{23}	Citizens State Bank	turnover of payroll account balance	1290-010	2,220.95		2,220.95
07/31/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.8000%	1270-000	1.17		2,222.12
08/30/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.7500%	1270-000	1.42		2,223.54
09/24/02		To Account #312833796066	Transfer to checking for disbursement	9999-000		150.00	2,073.54
09/30/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.7500%	1270-000	1.35		2,074.89
10/31/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.7500%	1270-000	1.32		2,076.21
11/29/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.4300%	1270-000	0.86		2,077.07
12/31/02	Int	JPMORGAN CHASE BANK	Interest posting at 0.4300%	1270-000	0.76		2,077.83
01/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4300%	1270-000	0.76		2,078.59
02/28/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4300%	1270-000	0.69		2,079.28
03/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4000%	1270-000	0.73		2,080.01
04/30/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4000%	1270-000	0.68		2,080.69
05/30/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.4000%	1270-000	0.71		2,081.40
06/30/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.3000%	1270-000	0.58		2,081.98
07/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.3000%	1270-000	0.53		2,082.51
08/29/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2500%	1270-000	0.44		2,082.95
09/16/03	{24}	ConocoPhillips Company	Settlement of claim against Phillips per Order signed 9/1/03	1141-000	125,000.00		127,082.95
09/30/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2500%	1270-000	11.55		127,094.50
10/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	24.38		127,118.88
11/28/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	20.90		127,139.78
12/31/03	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	21.60		127,161.38
01/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	21.54		127,182.92
02/27/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	20.16		127,203.08

Subtotals : **\$127,353.08** **\$150.00**

{ } Asset reference(s)

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Form 2

Page: 2

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Taxpayer ID #: 74-1697673
Period Ending: 11/18/04

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK
Account: 312-8337960-65 - Money Market Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
03/31/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	19.81		127,222.89
04/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	15.64		127,238.53
05/28/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	16.17		127,254.70
06/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	15.65		127,270.35
07/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.1500%	1270-000	16.17		127,286.52
08/31/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	19.82		127,306.34
09/08/04		To Account #312833796066	Transfer to checking for disbursement	9999-000		10,281.98	117,024.36
09/30/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2000%	1270-000	19.64		117,044.00
10/29/04	Int	JPMORGAN CHASE BANK	Interest posting at 0.2500%	1270-000	20.79		117,064.79

ACCOUNT TOTALS	127,496.77	10,431.98	\$117,064.79
Less: Bank Transfers	0.00	10,431.98	
Subtotal	127,496.77	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$127,496.77	\$0.00	

Form 2

Page: 3

Cash Receipts And Disbursements Record

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Period Ending: 11/18/04

Trustee: Bob Anderson (631490)
Bank Name: JPMORGAN CHASE BANK
Account: 312-8337960-66 - Checking Account
Blanket Bond: \$300,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
09/24/02		From Account #312833796065	Transfer to checking for disbursement	9999-000	150.00		150.00
09/24/02	101	Clerk, U.S. Bankruptcy Court	Adversary Filing Fee: Trustee v. Phillips Petroleum Company	2700-000		150.00	0.00
09/08/04		From Account #312833796065	Transfer to checking for disbursement	9999-000	10,281.98		10,281.98
09/08/04	102	Smead, Anderson & Dunn	Fees and expenses of attorney for Trustee per Order dated 8/24/04.			10,281.98	0.00
			Fees of attorney for 9,780.00 trustee per Order dated 8/24/04.	3110-000			0.00
			Expenses of attorney for 501.98 Trustee per Order dated 8/24/04	3120-000			0.00

ACCOUNT TOTALS	10,431.98	10,431.98	\$0.00
Less: Bank Transfers	10,431.98	0.00	
Subtotal	0.00	10,431.98	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$10,431.98	

Net Receipts :	127,496.77
Net Estate :	\$127,496.77

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
MMA # 312-8337960-65	127,496.77	0.00	117,064.79
Checking # 312-8337960-66	0.00	10,431.98	0.00
	\$127,496.77	\$10,431.98	\$117,064.79

SCHEDULE B

APPLICATION FOR COMPENSATION

COMPUTATION OF COMMISSIONS (cases filed after 10/22/95)

Total Receipts	\$ <u>127,496.77</u>	25% of First \$5,000	\$ <u>1,250.00</u>
Less	(5,000.00)		
Balance	<u>122,496.77</u>	10% of next \$45,000	\$ <u>4,500.00</u>
Less	(45,000.00)		
Balance	<u>77,496.77</u>	5% of next \$950,000	\$ <u>3,874.84</u>
Less	(950,000.00)		
Balance	<u>0.00</u>	3% of Remaining Balance	\$ <u>0.00</u>
TOTAL COMMISSIONS			\$ <u>* 9,624.84</u>

*** Plus 5% of interest which will accumulate between November 18, 2004, and the date of Final Distribution.**

UNREIMBURSED EXPENSES (See detail on Final Page of Trustee, Secretarial & Paralegal Exhibit attached)

Necessary Travel	\$ <u>133.00</u>
4/20/02, Mileage paid to Doug Knott, 380 miles @ .35 for delivery of records	
Paraprofessional - exhibit attached	\$ <u>750.00</u>
Clerical and Stenographic - exhibit attached	\$ <u>462.50</u>
Photocopy (@ .25 each)	\$ <u>84.25</u>
Delivery Costs (actual postage)	\$ <u>181.89</u>
Long Distance Telephone Charges	\$ <u>39.75</u>
Other Expenses	\$ <u>169.00</u>
9/22/03 - \$69.00 Paid to IRS for copies of Debtor's tax returns	
1/30/04 - \$100.00 Paid to Cox Rogers & Associates for tax return, invoice attached	
TOTAL UNREIMBURSED EXPENSES	\$ <u>1,820.39</u>

Records:

1 Trustee did not take possession of business or personal records of the debtor.

9 Notice given debtor on _____ to pick up business or personal records in hands of Trustee.

Date	Service Performed	Time	C	P	LD
	TRUSTEE SERVICES		0	0.00	0
	Asset Analysis and Recovery		0	0.00	0
2/19/2002	Review of documents; Preparation of form demand letter regarding preferences	.50	0	0.00	0
2/25/2002	Telephone conference with John Lutz, FINA, regarding preference letter (.20); Telephone conference with S. Zaylor regarding adversary v. Holland (.40); Telephone conference with B. Deputy regarding adversary v. Holland (.10); Telephone conference with Holland regarding adversary (.20)	.90	0	0.00	30
2/27/2002	Receipt and review of response from Diana Linn of Palm Petroleum regarding preference and response letter to her	.30	1	0.37	0
3/4/2002	Letter to Commercial Leasing regarding vehicle with equity	.20	1	0.37	0
3/5/2002	Extensive review of schedules and other documents provided by Debtor; Letter to Julie Koenig regarding possible assets	.80	2	0.37	0
3/7/2002	Telephone conference with Frito-Lay representative, D. Reeves, regarding preference claim	.20	0	0.00	0
3/21/2002	Telephone conference with M. C. Hughes regarding preference / breach of contract claim against Phillips	.70	0	0.00	30
3/22/2002	Telephone conference with Lanny Latrell regarding claim against W. Holland (.40); Telephone conference with Steve Zaylor regarding Holland matter (.30); Telephone conference with J. Koenig regarding Holland matter (.30)	1.00	0	0.00	45
3/25/2002	Telephone conference with M. C. Hughes regarding title for trailer and other issues	.60	0	0.00	25
3/27/2002	Telephone conference with Larry Latrell regarding preference / breach of contract claim against Phillips (.50); Receipt and review of reply to preference claim against Crown (.10)	.60	0	0.00	20
4/1/2002	Letter to Julie Koenig regarding management conference in Holland adversary	2	2	0.37	0

Date	Service Performed	Time	C	P	LD
4/30/2002	Trustee and Doug Knott unloaded approximately 30 boxes of files in Trustee's garage. All services were not rendered on this particular date, but over a period of time, Trustee sifted through the boxes at Trustee's home in hopes of finding asset. Trustee also paid Doug Knott mileage of \$133.00 (380 miles @ .35)	6.00	0	0.00	0
5/13/2002	Telephone conference with Doug Knott regarding post-petition claim against Crown / Citizens Bank	.30	0	0.00	0
5/15/2002	Telephone conference with Doug Knott regarding Crown and Phillips (.20); Telephone conference with L. Latrell regarding Crown and Phillips (.20)	.40	0	0.00	20
5/17/2002	In depth review of documents regarding preferences	2.00	0	0.00	0
5/23/2002	Demand letter to Citizens State Bank regarding erroneous payment to Crown Petroleum	.30	5	4.42	0
6/3/2002	Receipt and review of information regarding Phillips; Letter to Doug Knott and Julie Koenig regarding same	.80	8	1.66	0
6/13/2002	Letter to Citizens State Bank regarding DIP account	.20	1	0.37	0
7/8/2002	Letter to Citizens State Bank regarding the Crown Products disbursement	.30	2	0.37	0
1/29/2003	Letter by certified mail to Citgo regarding preference	.30	1	4.42	0
	Total Asset Analysis and Recovery	18.4	0	0.00	0
			0	0.00	0
	Case Administration		0	0.00	0
2/7/2002	Review of initial file and docket in preparation for creditor's meeting; Letter to Julie Koenig requesting information prior to meeting	.80	1	0.37	0
2/12/2002	Telephone conference with Steve Zaylor regarding review of issues of case, potential preferences, etc.	.50	0	0.00	30
3/1/2002	- through close of case: various telephone conferences with creditors regarding case status	1.00	0	0.00	0
3/5/2002	Receipt and review of documents from Agricredit requesting abandonment; Letter to Agricredit regarding same	.50	2	0.37	0

Date	Service Performed	Time	C	P	LD
3/26/2002	Telephone conference with Doug Knot regarding records (.20); Telephone conference with Doug Knot regarding records (.20)	.40	0	0.00	20
3/26/2002	Telephone conference with W. Holland regarding adversary against him (.30); Telephone conference with Bankruptcy Clerk regarding management conference (.20)	.50	0	0.00	20
8/19/2002	Letter to Craig Whisenant regarding discovery request in Tyronda Brown litigation	.20	1	0.37	0
3/21/2003	Receipt and review of letter and title documents from Gerald McCoy of Lake Area National Bank; Telephone conference with Gerald McCoy regarding 1996 Chevy (stay lifted) and declining his request for Trustee's signature on original title documents	.30	0	0.00	10
11/18/2004	Review of Trustee's Final Report and proposed distribution, anticipated time in signing checks, review of Trustee's Supplemental Final Report and incidental closing matters	1.00	0	0.00	0
	Total Case Administration	5.2	0	0.00	0
			0	0.00	0
	Claims Administration & Objection		0	0.00	0
10/10/2003	Review of numerous claims	2.00	0	0.00	0
	Total Claims Administration & Objection	2	0	0.00	0
			0	0.00	0
	Fee/Employment Applications		0	0.00	0
3/27/2002	Letter to Julie Koenig regarding her employment as attorney for trustee to pursue Holland adversary	.20	8	0.60	0
	Total Fee/Employment Applications	0.2	0	0.00	0
			0	0.00	0
	Meetings of Creditors		0	0.00	0
3/1/2002	Conduct first meeting of creditors	.80	0	0.00	0
	Total Meetings of Creditors	0.8	0	0.00	0

Date	Service Performed	Time	C	P	LD
			0	0.00	0
	Tax Issues		0	0.00	0
1/29/2004	Receipt and review of tax return FYE 12/31/2003 from Bob Rogers, accountant	.30	0	0.00	0
	Total Tax Issues	0.3	0	0.00	0
			0	0.00	0
	SECRETARIAL SERVICES		0	0.00	0
2/19/2002	Preparation of certified demand letter to each of 18 parties and copy and mailout of same	1.20	36	79.56	0
3/27/2002	Draft employment contract with Julie Koenig for Trustee's review and approval	.80	0	0.00	0
4/16/2002	Set up notebook for administration as asset case, review schedules, proceeding memo, posting of assets, values, liens exemptions and other case information	1.00	0	0.00	0
5/3/2002	Prepare letter for Trustee's review and signature to Doug Knott regarding delivery of records	.20	3	0.37	0
5/3/2002	Obtain advance from Trustee's firm for \$133.00 to Doug Knott for mileage reimbursement	.10	0	0.00	0
5/7/2002	Set up notebook and organize file; review of numerous pleadings and additional posting of assets and other case information	.80	0	0.00	0
5/28/2002	Prepare letter for Trustee's review and signature to Citizens State Bank regarding turnover of bank account	.20	2	0.37	0
7/5/2002	Open bank account, preparation of Form W-9 for bank, and preparation of deposit and post same	.50	3	0.00	0
8/12/2002	Reconciliation of bank statement	.10	0	0.00	0
8/19/2002	Prepare letter for Trustee's review and signature to Julie Koenig regarding Trustee's response to discovery requests	.20	2	0.37	0
9/12/2002	Reconciliation of bank statement	.10	0	0.00	0
9/23/2002	Set up notebook file for Adversary Proceeding against Phillips	.30	0	0.00	0

Date	Service Performed	Time	C	P	LD
9/24/2002	Open checking account; transfer funds to checking and prepare check to Clerk for adversary filing fee (against Phillips)	.20	2	0.00	0
9/24/2002	Prepare Cover Sheet for Adversary for Trustee's review and signature	.20	0	0.00	0
9/24/2002	Prepare letter for Trustee's review and signature regarding filing of Original Complaint	.20	22	1.06	0
9/26/2002	Telephone conference with Bankruptcy Clerk's office regarding lack of summons in the Anderson v. Phillips Petroleum Adversary (using a Notice and Request for Waiver of Citation instead)	.10	0	0.00	0
10/9/2002	Reconciliation of bank statement	.10	0	0.00	0
10/15/2002	Prepare letter for Trustee's review and signature regarding Waiver of Citation	.20	7	0.60	0
11/13/2002	Reconciliation of bank statement	.10	0	0.00	0
12/12/2002	Reconciliation of bank statement	.10	0	0.00	0
1/13/2003	Reconciliation of bank statement	.10	0	0.00	0
2/17/2003	Reconciliation of bank statement	.10	0	0.00	0
2/18/2003	Electronic filing of Plaintiff's Initial Disclosure in adversary against Phillips	.20	0	0.00	0
3/12/2003	Reconciliation of bank statement	.10	0	0.00	0
3/21/2003	Return original title documents on 1996 Chevy to Lake Area National Bank	.30	0	0.60	0
4/11/2003	Reconciliation of bank statement	.10	0	0.00	0
4/18/2003	Prepare for Trustee's review and signature Request for Bar Date for Claims and electronic filing of same	.20	0	0.00	0
5/16/2003	Reconciliation of bank statement	.10	0	0.00	0
6/16/2003	Reconciliation of bank statement	.10	0	0.00	0
7/28/2003	Reconciliation of bank statement	.10	0	0.00	0

Date	Service Performed	Time	C	P	LD
8/7/2003	Mailout of Motion to Approve Compromise Settlement with Phillips to all parties (over 150) (copy and postage expenses charged on attorney fee application)	.80	0	0.00	0
8/7/2003	Electronic filing of Motion to Approve Settlement with Phillips	.20	0	0.00	0
8/13/2003	Reconciliation of bank statement	.10	0	0.00	0
9/15/2003	Reconciliation of bank statement	.10	0	0.00	0
9/16/2003	Preparation of deposit and post same	.20	8	0.00	0
9/19/2003	Electronically file Motion to Dismiss Adversary against Phillips	.20	0	0.00	0
9/19/2003	Draft for Trustee's review and signature Motion to Dismiss the adversary against Phillips	.30	0	0.00	0
10/10/2003	Reconciliation of bank statement	.10	0	0.00	0
10/20/2003	Electronically filing 7 objections to claims	.70	0	0.00	0
10/21/2003	Electronically filing objections to claims #59 and #57 (amended)	.30	0	0.00	0
11/12/2003	Electronically filing objection to claim #35 (amended)	.20	0	0.00	0
11/13/2003	Upload Agreed Order regarding Trustee's Objection to Claim #40	.10	0	0.00	0
11/17/2003	Reconciliation of bank statement	.10	0	0.00	0
12/10/2003	Reconciliation of bank statement	.10	0	0.00	0
1/8/2004	Electronically filing objection to claim #22	.20	0	0.00	0
1/14/2004	Reconciliation of bank statement	.10	0	0.00	0
1/30/2004	Obtain advance from Trustee's firm for payment of accounting fees of \$100.00 to Cox Rogers & Associates	.10	3	0.37	0
2/11/2004	Reconciliation of bank statement	.10	0	0.00	0
3/10/2004	Reconciliation of bank statement	.10	0	0.00	0
4/13/2004	Reconciliation of bank statement	.10	0	0.00	0
5/10/2004	Electronic filing of Status Report	.20	0	0.00	0

Date	Service Performed	Time	C	P	LD
5/13/2004	Reconciliation of bank statement	.10	0	0.00	0
6/14/2004	Reconciliation of bank statement	.10	0	0.00	0
7/9/2004	Preparation of exhibit for attorney's fee application	1.80	0	0.00	0
7/9/2004	Obtain matrix via Pacer and revise for use with attorney's fee application	.30	0	0.00	0
7/12/2004	Mailout of attorney's fee application or shortened notice to all parties on matrix	1.00	177	58.78	0
7/12/2004	Reconciliation of bank statement	.10	0	0.00	0
7/12/2004	Electronic filing of attorney's fee application	.20	0	0.00	0
8/11/2004	Reconciliation of bank statement	.10	0	0.00	0
9/8/2004	Transfer funds to checking; Prepare check to Smead, Anderson & Dunn in payment of fees and expenses of attorney for trustee per Court's order	.10	2	0.00	0
9/15/2004	Reconciliation of bank statement	.10	0	0.00	0
10/14/2004	Electronic filing of 19 objections to claims	1.90	0	0.00	0
10/14/2004	Reconciliation of bank statement	.10	0	0.00	0
11/11/2004	Reconciliation of bank statement	.10	0	0.00	0
	TOTAL SECRETARIAL SERVICES 18.5 Hours @ \$25 = \$ 462.50	18.5	0	0.00	0
			0	0.00	0
	PARALEGAL SERVICES		0	0.00	0
4/22/2003	Update case status; Prepare Form 1 and Form 2 for Annual Report, and confirm balance	.20	0	0.00	0
7/1/2003	Review file to gather information required for federal income tax return; Discussion with Trustee; Memo to file that Trustee determined no return would be filed for 2002.	.30	0	0.00	0
9/22/2003	Telephone conference with Bob Rogers regarding taxability of preferential recovery; Prepare Form 4506 Request for copies of prior tax returns and obtain advance of \$69.00 from Smead, Anderson & Dunn for copy charges	.50	4	0.37	0

Date	Service Performed	Time	C	P	LD
12/23/2003	Review of file for information required by accountant for preparation of tax return; Prepare for Trustee's review and signature letter to Bob Rogers regarding 2003 tax return	1.00	11	2.44	0
1/29/2004	Review, process and mail out by certified mail Estate's federal income tax return FYE 12/31/2003 and the Request for Prompt Determination in connection with same	.30	2	9.99	0
1/5-7/2004	Importing claim data and posting information to management system; posting objections, amendments, duplications and orders; review of projected distribution and preparation of report to Trustee regarding additional objections to claims that need to be filed (88 claims total); Prepare letter for Trustee's review and signature to Stephen Wilcox via fax regarding claims of Business Loan Center; Review of docket for other items affecting distribution such as fee applications and orders on administrative claims; Telephone call to Julie Koenig's office; Prepare letter for Trustee's review and signature to Julie Koenig, Debtor's attorney, via fax, regarding possible administrative claim	4.00	4	0.00	15
3/10/2004	Process and mail by certified mail corrected Request for Prompt Determination to Patrick Hughes of IRS	.20	2	4.88	0
4/22/2004	Update case status; Prepare Form 1 and Form 2 for Annual Report, and confirm balance	.20	0	0.00	0
11/17/2004	Preparation of Final Report and Proposed Distribution and attached schedules; preparation of secretarial and paralegal exhibit; preparation of exhibit for trustee's time and services; additional posting of claimant entries for disbursements made during pendency of the case and for administrative claims reflected by docket (fee applications); tally expenses; update property record and cash receipts and disbursements and confirm balance; calculation of Trustee's compensation and post same; preparation of Order approving proposed distribution	3.80	6	3.85	0
9/9/9999	Anticipated time in preparation of checks for final distribution; transmittal letter to payees; monitoring file for all checks to clear; preparation of final report and report of distribution; preparation of itemization of distributions; preparation of Form 4 and electronic submission to office of United States Trustee; monitor file for payment of fee and archive file after closing	2.00	6	3.85	0

Date	Service Performed	Time	C	P	LD
	TOTAL PARALEGAL SERVICES 12.5 Hours @ \$60 = \$ 750.00	12.5	0	0.00	0
			0	0.00	0
	Total Copy, Postage and Long Distance Expense 337 Copies @ .25 = \$ 84.25 Actual Postage = \$181.89 265 min. Long Distance @ .15 = \$ 39.75		337	181.89	265

SUMMARY OF TRUSTEE SERVICES BY CATEGORY

Total Asset Analysis and Recovery	18.4
Total Case Administration	5.2
Total Claims Administration & Objection	2.0
Total Fee/Employment Applications	.2
Total Meetings of Creditors	.8
Total Tax Issues	<u>.3</u>
Total Trustee Services	26.9 Hours

TRUSTEE ADVANCES AND EXPENSES

Advances:

4/20/2002, Mileage paid to Doug Knott, 380 @ .35	133.00
9/22/2003, Paid to IRS for copies of tax returns of Debtor	69.00
1/30/2004, Paid to Cox Rogers & Associates for tax return	<u>100.00</u>
Total Advances	\$ 302.00

Expenses:

Secretarial, 18.5 Hours @ \$ 25.00 =	462.50
Paralegal, 12.5 Hours @ \$ 60 =	750.00
Copies, 337 @ .25 =	84.25
Postage, actual =	181.89
Long Distance, 265 min. @ .15 =	<u>39.75</u>
Total Expenses	\$ 1,518.39
Total Advances and Expenses	\$ 1,820.39

COX, ROGERS and ASSOCIATES, INC.

A PROFESSIONAL CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS

703 NORTH GREEN

LONGVIEW, TEXAS 75601

Bob Anderson
P. O. Box 3343
Longview, TX 75606

January 26, 2004

FOR PROFESSIONAL SERVICES RENDERED

Re: Hughes Oil Company, Inc.

Preparation of 2003 Final
Income Tax Return.

\$100.00

PAID

CK. NO. SAD # 5379
DATE 1/30/04

DUE UPON RECEIPT:

SCHEDULE C

EXPENSES OF ADMINISTRATION

	(1) Amount Claimed	(2) Amount Allowed	(3) Previously Paid	(4) Amount Due
1. 11 U.S.C. Sec. 507(a)(1) <u>Court Costs and Fees</u>	150.00	150.00	150.00	0.00
2. 11 U.S.C. Sec. 503(b)(1)(A) <u>Preservation of Estate</u> NONE	0.00	0.00	0.00	0.00
3. 11 U.S.C. Sec. 503(b)(2) <u>Post-Petition taxes and related penalties</u>	287,823.52	283,823.52	0.00	283,823.52
4. 11. U.S.C. Sec. 503(b)(2) <u>Compensation and Reimbursement</u>				
A. Trustee Expenses	1,820.39	1,820.39	0.00	1,820.39
B. Trustee Compensation	9,624.84	9,624.84	0.00	9,624.84
C. Attorney for Creditor's Committee Fees (Chapter 11)	12,994.26	12,994.26	0.00	12,994.26
D. Attorney for D-I-P Fees (Chapter 11)	6,213.24	6,213.24	0.00	6,213.24
E. Attorney for Trustee Expenses (Trustee Firm)	501.98	501.98	501.98	0.00
F. Attorney for Trustee Fees (Trustee Firm)	9,780.00	9,780.00	9,780.00	0.00
5. Court Special Charges (Excess Notices)	0.00	0.00	0.00	0.00
6. U.S. Trustee fees	0.00	0.00	0.00	0.00
7. Other	0.00	0.00	0.00	0.00
TOTALS:	328,908.23	324,908.23	10,431.98	314,476.25

SCHEDULE D

SECURED CLAIMS

Claim No.)))))))))	Amount Claimed)))))))))	Amount Not Determined)))))))))	Amount Allowed)))))))))	Previously Paid)))))))))	Due)))))))))
9	38,996.51	38,996.51	0.00	0.00	0.00
11	995,427.84	995,427.84	0.00	0.00	0.00
16	20,567.87	20,567.87	0.00	0.00	0.00
18	66,287.48	66,287.48	0.00	0.00	0.00
21	25,853.80	25,853.80	0.00	0.00	0.00
22	2,900,000.00	2,900,000.00	0.00	0.00	0.00
23	27,202.22	27,202.22	0.00	0.00	0.00
29	31,604.34	31,604.34	0.00	0.00	0.00
34	66,590.46	66,590.46	0.00	0.00	0.00
35	48,823.26	48,823.26	0.00	0.00	0.00
36	220,436.40	220,436.40	0.00	0.00	0.00
42	16,077.16	16,077.16	0.00	0.00	0.00
44	66,590.46	66,590.46	0.00	0.00	0.00
45	48,600.78	48,600.78	0.00	0.00	0.00
47	2,960.32	2,960.32	0.00	0.00	0.00
55	999,885.83	999,885.83	0.00	0.00	0.00
57	68,000.00	68,000.00	0.00	0.00	0.00
58	444,961.66	444,961.66	0.00	0.00	0.00
59	68,000.00	68,000.00	0.00	0.00	0.00
61	444,961.61	444,961.61	0.00	0.00	0.00
80	38,108.90	38,108.90	0.00	0.00	0.00
87	3,937.95	3,937.95	0.00	0.00	0.00
	<u>6,643,874.85</u>	<u>6,643,874.85</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

IDENTIFICATION OF SECURED PARTIES AFFECTED:

<u>Claim Number</u>	<u>Name of Creditor</u>
9	Cananwill, Inc.
11	Business Loan Center, Inc.
16	Agricredit Acceptance
18	Polk County
21	General Motors Acceptance Corporation
22	Marlin W. Hughes
23	Marlin W. Hughes
29	Dell Financial Services Inc ATTN: J. David Martinez
34	Polk County
35	Paccar Financial Corporation
36	Associates Commercial Corporation c/o M.Buchman, George Buch
42	Graybar Financial Services
44	Polk County
45	First Bank & Trust
47	Trinity/Groveton Tax Office
55	Business Loan Center, Inc.
57	Padco Leasing
58	Citizens State Bank
59	Padco Leasing
61	Citizens State Bank
80	Padco Lease Corporation c/o Joseph P. Kincaid
87	Angelina County

SCHEDULE E

PRIORITY CLAIMS OTHER THAN ADMINISTRATIVE EXPENSES IN THE
FOLLOWING ORDER OF PRIORITY

- Trustee's Notes:**
- a) If the Final Distribution would have reached to this level of claimants, Trustee would have filed objections to a number of these claims.**
 - b) Claims filed as priority but with no basis stated are defaulted to the "Gap Claims" category for purposes of this Schedule E.**

	(1) Amount Claimed)))))))))	(2) Amount Allowed)))))))))	(3) Amount Paid)))))))))	(4) Due)))))))))
1. For Credit extended Sec. 364(c)(1) and Failure of "adequate protection"Sec. 507(b)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
2. "Gap Claims" Sec. 507(a)(2)	22,848.81	22,848.81	0.00	22,848.81
3. Wages, etc. Sec. 507(a)(3)	358,400.00	358,400.00	0.00	358,400.00
4. Contributions to benefit plans Sec. 507(a)(4)	0.00	0.00	0.00	0.00
5. Farmers/Fisherman Sec. 507(a)(5)	0.00	0.00	0.00	0.00
6. Consumer deposits Sec. 507(a)(6)	0.00	0.00	0.00	0.00
7. Alimony Sec. 507(a)(7)	0.00	0.00	0.00	0.00
8. Taxes Sec. 507(a)(8)	143,199.34	143,199.34	0.00	143,199.34
9. Depository Institutions Sec. 507(a)(9)	0.00	0.00	0.00	0.00
Totals:	<u>524,448.15</u>	<u>524,448.15</u>	<u>0.00</u>	<u>524,448.15</u>

PARTIES AFFECTED:

<u>Claim Number</u>	<u>Name of Creditor</u>
4	Uneeda Ice Service
6	Lufkin Vulcanizing Co.
12	Story Wright Printing & Office
38	Woodrow Holland
40	Houston County/Houston County Hosp Dist
48P	Internal Revenue Service
62	Texas Comptroller of Public Accounts
63	Texas Comptroller of Public Accounts
64	Texas Comptroller of Public Accounts
66	Douglas G. Knott
68	Valor Telecommunications

FILED UNSECURED CLAIMS TOTAL: \$ 7,805,633.46

SUBORDINATED UNSECURED CLAIMS: \$ 0.00

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
1	Union Oil Co. ATTN: Mike Adamec 14141 Southwest Frwy Sugarland, TX 77478 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/01/01		\$327,610.36 \$327,610.36	\$0.00	\$327,610.36
2	Piney Woods Sanitation PO Box 1417 Huntington, TX 75949-1417 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/01/01	No dollar amount noted on claim form. No objection since no distribution to unsecured claims.	\$0.00 \$0.00	\$0.00	\$0.00
3	Frito-Lay Inc PO Box 660228 Dallas, TX 75266-0228 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/01/01		\$4,926.51 \$4,926.51	\$0.00	\$4,926.51
4	Uneeda Ice Service PO Box 128 Lufkin, TX 75902-0128 <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)>, 550	Priority 02/02/01	Claims priority, but no type of priority is indicated. No objection since no distribution to this class of claims.	\$1,620.80 \$1,620.80	\$0.00	\$1,620.80
5	Innovative Office Systems 912 N Timberland Drive Lufkin, TX 75901 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/05/01		\$766.22 \$766.22	\$0.00	\$766.22
6	Lufkin Vulcanizing Co. 805 Sayers Lufkin, TX 75904-2978 <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)>, 550	Priority 02/05/01	Claims priority but no type is indicated. No objection since no distribution to this class of claims.	\$823.78 \$823.78	\$0.00	\$823.78
7	Corrtch P O Box 1276 Graham, TX 76450 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/06/01	Duplicated by #74, but no objection filed since no distribution to general unsecured claims.	\$250.00 \$250.00	\$0.00	\$250.00
8	Lufkin Industries PO Box 849 Lufkin, TX 75902 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/07/01		\$580.00 \$580.00	\$0.00	\$580.00

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
9	Cananwill, Inc. 1234 Market St Ste 340 Philadelphia, PA 19107 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 02/07/01	Disallowed by Order signed 11/11/03.	\$38,996.51 * \$0.00	\$0.00	\$0.00
10	Parkers Lumber P O Box 20439 Beaumont, TX 77720-0439 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/07/01	Objection to priority status; Order signed 11/11/03 disallowed as priority claim and allowing only as general unsecured claim.	\$855.78 * \$855.78	\$0.00	\$855.78
11	Business Loan Center, Inc. 645 Madison Ave. New York, NY 10022 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100	Secured 02/08/01	Disallowed by Order signed 11/12/03.	\$995,427.84 * \$0.00	\$0.00	\$0.00
12	Story Wright Printing & Office Supplies 222 Shepherd Lufkin, TX 75901 <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)>, 550	Priority 02/08/01	No type of priority stated. Appears to be duplicated by Claim #72, which was disallowed, but #72 is not indicated to be an amendment. Same account number referenced on both. No objection since no distribution to this level of claims.	\$404.23 \$404.23	\$0.00	\$404.23
13	Regions Interstate Billing Service PO Box 2250 Decatur, AL 35609-2250 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/08/01		\$1,134.32 \$1,134.32	\$0.00	\$1,134.32
14	Accent Services, Inc. PO Box 3289 Lufkin, TX 75903-3289 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/08/01		\$2,900.00 \$2,900.00	\$0.00	\$2,900.00
15	McKee Foods Corporation PO Box 750 Collegedale, TN 37315 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/08/01		\$962.07 \$962.07	\$0.00	\$962.07
16	Agricredit Acceptance Attn: Dan C. Murphy PO Box 7902 Des Moines, Io 50322 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 02/09/01	Disallowed by Order signed 11/12/03.	\$20,567.87 * \$0.00	\$0.00	\$0.00

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
17	Fuelman c/o Christopher Piasecki PO Drawer 2908 Lafayette, LA 70502 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/09/01		\$1,033.33 \$1,033.33	\$0.00	\$1,033.33
18	Polk County c/o J. Dillman, Linebarger Heard Goggan PO Box 3064 Houston, TX 77253-3064 <4700-00 Real Property Tax Liens (pre-petition)>, 100	Secured 02/09/01	Amended by Claim #34.	\$66,287.48 \$0.00	\$0.00	\$0.00
19	Rema of Texas 11500 Kilburn Rd. Houston, TX 77055 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/13/01		\$552.98 \$552.98	\$0.00	\$552.98
20	Milk Products PO Box 297038 Houston, TX 77297-7038 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/15/01	Amended by Claim #78.	\$2,950.58 \$0.00	\$0.00	\$0.00
21	General Motors Acceptance Corporation PO Box 901025 Fort Worth, TX 76101-2009 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 02/16/01	Disallowed by Order signed 11/12/03.	\$25,853.80 * \$0.00	\$0.00	\$0.00
22	Marlin W. Hughes c/o C. Denum, Storey & Denum PC 11757 Katy Frwy Ste 1010 Houston, TX 77079-1732 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100	Secured 02/20/01	Disallowed per Order signed 2/1/04.	\$2,900,000.00 * \$0.00	\$0.00	\$0.00
23	Marlin W. Hughes c/o C. Denum, Storey & Denum PC 11757 Katy Frwy Ste 1010 Houston, TX 77079-1732 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100	Secured 02/20/01	Disallowed by Order signed 11/12/03.	\$27,202.22 * \$0.00	\$0.00	\$0.00
24	Reinhardt's Auto Parts PO Box 326 Corrigan, TX 75939 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 02/20/01		\$411.82 \$411.82	\$0.00	\$411.82

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
25	Citgo Petroleum Corporation ATTN: Earl R. Gilbert, Credit Manager PO Box 3758 Tulsa, OK 74102	Unsecured 02/22/01	Objection to priority status; allowed only as general unsecured claim per Order signed 11/12/03.	\$533,690.51 * \$533,690.51	\$0.00	\$533,690.51
	<7100-00 General Unsecured § 726(a)(2)>, 610					
26	Cintas 3030 Milam Beaumont, TX 77701	Unsecured 02/23/01		\$330.35 \$330.35	\$0.00	\$330.35
	<7100-00 General Unsecured § 726(a)(2)>, 610					
27	Brenham Wholesale Grocery P O Box 584 Brenham, TX 77834-0584	Unsecured 02/23/01	Duplicated by Claim #75, but no objection filed since no distribution to unsecured claims.	\$46,891.56 \$46,891.56	\$0.00	\$46,891.56
	<7100-00 General Unsecured § 726(a)(2)>, 610					
28	Matts H & H Hardware P O Box 395 Corrigan, TX 75939	Unsecured 02/23/01		\$39.22 \$39.22	\$0.00	\$39.22
	<7100-00 General Unsecured § 726(a)(2)>, 610					
29	Dell Financial Services Inc ATTN: J. David Martinez 14050 Summit Dr Bldg A Ste 101 Austin, TX 78728	Secured 02/26/01	Disallowed by Order signed 11/12/03.	\$31,604.34 * \$0.00	\$0.00	\$0.00
	<4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100					
30	Southwestern Bell Yellow Pages Attn: J. David Richmond 1430 Empire Central, 4th Floor Dallas, TX 75247	Unsecured 03/05/01		\$129.12 \$129.12	\$0.00	\$129.12
	<7100-00 General Unsecured § 726(a)(2)>, 610					
31	Regions Interstate Billing Service PO Box 2250 Decatur, AL 35609-2250	Unsecured 03/05/01		\$1,488.09 \$1,488.09	\$0.00	\$1,488.09
	<7100-00 General Unsecured § 726(a)(2)>, 610					
32	Interstate Brands Corporation P.O. Box 419627 Kansas City, MO 64141-6627	Unsecured 03/06/01		\$439.87 \$439.87	\$0.00	\$439.87
	<7100-00 General Unsecured § 726(a)(2)>, 610					

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
33	Pepsi-Cola Company c/o Lena G. Matherley 1100 Reynodls Blvd. Winston-Salem, N. 27105 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 03/05/01		\$4,838.03 \$4,838.03	\$0.00	\$4,838.03
34	Polk County c/o J. Dillman, Linebarger Heard Goggan PO Box 3064 Houston, TX 77253-3064 <4700-00 Real Property Tax Liens (pre-petition)>, 100	Secured 03/07/01	Amendment of Claim #18. Disallowed by Order signed 11/12/03.	\$66,590.46 * \$0.00	\$0.00	\$0.00
35	Paccar Financial Corporation ATTN: Sarah McCaghren PO Box 1518 Bellevue, WA 98009-1518 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 03/13/01	Amended by Claim #70. Disallowed by Order signed 12/6/03.	\$48,823.26 * \$0.00	\$0.00	\$0.00
36	Associates Commercial Corporation c/o M.Buchman, George Buch 3050 Two Allen Ctr 1200 Smith St Houston, TX 77002-4308 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 03/19/01	Disallowed by Order signed 11/12/03.	\$220,436.40 * \$0.00	\$0.00	\$0.00
37	Southwestern Bell Telephone Company Bankruptcy Dept PO Box 769 Arlington, TX 76004 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 03/19/01		\$1,301.47 \$1,301.47	\$0.00	\$1,301.47
38	Woodrow Holland 4900 Woodway, Suite 1250 Houston, TX 77056 <5300-00 Wages--§ 507(a)(3)>, 510	Priority 01/23/02	This claim is no longer reflected in the register and an image is not available. According to Trustee's notes (dictated on 10/16/03) the claim is a priority wage claim, there is no security claimed. Since there will be no distribution to this level of claims, no objection is required.	\$358,400.00 \$358,400.00	\$0.00	\$358,400.00
39	Lufkin Coca-Cola Bottling ATTN: Ron Julian, Accts Receivable PO Box 878 Lufkin, TX 75901	Unsecured 03/26/01	Objection to priority status; Order allowing only as general unsecured claim signed 11/12/03.	\$19,054.63 * \$19,054.63	\$0.00	\$19,054.63

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
	<7100-00 General Unsecured § 726(a)(2)>, 610					
40	Houston County/Houston County Hosp Dist c/o T. Beall, Perdue Brandon Fielder PO Box 1530 Tyler, TX 75710-1530	Priority 03/26/01		\$354.91 * \$354.91	\$0.00	\$354.91
	Objection to secured status; Agreed Order allowing as unsecured, priority tax claim signed 11/14/03.					
	<5800-00 Claims of Governmental Units--§ 507(a)(8)>, 570					
41	Myers Tire Supply Nancy Cochrane, Distribution Inc 1293 S Main St Akron, OH 44301	Unsecured 04/16/01		\$1,198.78 \$1,198.78	\$0.00	\$1,198.78
	<7100-00 General Unsecured § 726(a)(2)>, 610					
42	Graybar Financial Services CIT Equipment Financing/Bankruptcy Dept 4600 Touchton Rd E Bldg 100 Ste 300 Jacksonville, FL 32246	Secured 04/16/01		\$16,077.16 * \$0.00	\$0.00	\$0.00
	Disallowed by Order signed 11/12/03.					
	<4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100					
43	Robertson Fleet Service 2964 Irving Blvd Dallas, TX 75247-6211	Unsecured 04/17/01		\$3,756.49 \$3,756.49	\$0.00	\$3,756.49
	<7100-00 General Unsecured § 726(a)(2)>, 610					
44	Polk County c/o J. Dillman, Linebarger Heard Goggan PO Box 3064 Houston, TX 77253-3064	Secured 04/16/01		\$66,590.46 * \$0.00	\$0.00	\$0.00
	Disallowed by Order signed 12/6/03.					
	<4700-00 Real Property Tax Liens (pre-petition)>, 100					
45	First Bank & Trust P O Box 151510 Lufkin, TX 75915-1510	Secured 04/18/01		\$48,600.78 * \$0.00	\$0.00	\$0.00
	Disallowed by Order signed 11/12/03.					
	<4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100					
46	Phillips 66 Co A Division of Phillips Petroleum Company c/o Mike Holt PO Box 88 Bartlesville, OK 74005	Unsecured 04/23/01		\$867,063.65 \$867,063.65	\$0.00	\$867,063.65
	<7100-00 General Unsecured § 726(a)(2)>, 610					

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
47	Trinity/Groveton Tax Office c/o J. Dillman, Linebarger Heard Goggan PO Box 3064 Houston, TX 77253-3064 <4700-00 Real Property Tax Liens (pre-petition)>, 100	Secured 05/07/01	Disallowed by Order signed 11/12/03.	\$2,960.32 * \$0.00	\$0.00	\$0.00
48P	Internal Revenue Service 1100 Commerce St Rm 9A20 Stop 5027 DAL Dallas, TX 75242 <5800-00 Claims of Governmental Units--§ 507(a)(8)>, 570	Priority 05/11/01	This is the PRIORITY portion of the claim. See Claim #48U for the general unsecured portion.	\$2,873.17 \$2,873.17	\$0.00	\$2,873.17
48U	Internal Revenue Service 1100 Commerce St Rm 9A20 Stop 5027 DAL Dallas, TX 75242 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/11/01	This is the UNSECURED portion of the claim. See Claim #48P for the priority portion.	\$736.92 \$736.92	\$0.00	\$736.92
49	Ice Cream Depot PO Box 1502 Houston, TX 77251-1502 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/14/01	Objection to priority status; Order signed 11/12/03 allowing as general unsecured claim.	\$1,643.91 * \$1,643.91	\$0.00	\$1,643.91
50	Sonrise Coffee Service ATTN: Tom Thea PO Box 691092 Houston, TX 77269 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/14/01		\$4,662.00 \$4,662.00	\$0.00	\$4,662.00
51	Southern Tire & Rim PO Box 817 Waycross, GA 31502 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/14/01		\$862.11 \$862.11	\$0.00	\$862.11
52	World Wide Tires 3250 Telephone Road Houston, TX 77023 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/22/01	Amended by Claim #54.	\$2,520.84 \$0.00	\$0.00	\$0.00

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
53	Rush Truck Leasing 3250 Telephone Rd. Houston, TX 77023 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/22/01		\$2,324.83 \$2,324.83	\$0.00	\$2,324.83
54	World Wide Tires 3250 Telephone Road Houston, TX 77023 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/23/01	Amendment of Claim #52.	\$2,520.84 \$2,520.84	\$0.00	\$2,520.84
55	Business Loan Center, Inc. 645 Madison Ave. New York, NY 10022 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 05/25/01	Amended by Claim #88.	\$999,885.83 \$0.00	\$0.00	\$0.00
56	A R A Exterminating Co. 2012 N Timberland Drive Lufkin, TX 75901 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/25/01		\$1,071.62 \$1,071.62	\$0.00	\$1,071.62
57	Padco Leasing 100 W. Monroe, Ste 706 Chicago, IL 60603-1901 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 05/29/01	Disallowed by Order signed 11/15/03.	\$68,000.00 * \$0.00	\$0.00	\$0.00
58	Citizens State Bank c/o Kevin M. Fuller, Henry & Fuller 85 IH-10 N Ste 107 Beaumont, TX 77707 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 05/29/01	Disallowed by Order signed 11/13/03.	\$444,961.66 * \$0.00	\$0.00	\$0.00
59	Padco Leasing 100 W. Monroe, Ste 706 Chicago, IL 60603-1901 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 05/30/01	Disallowed by Order signed 11/15/03.	\$68,000.00 * \$0.00	\$0.00	\$0.00
60	Clay Dugas & Associates PO Box 549 Orange, TX 77631 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 06/04/01		\$5,000,000.00 \$5,000,000.00	\$0.00	\$5,000,000.00

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
61	Citizens State Bank c/o Kevin M. Fuller, Henry & Fuller 85 IH-10 N Ste 107 Beaumont, TX 77707 <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)>, 100	Secured 06/04/01	Disallowed by Order signed 11/13/03.	\$444,961.61 * \$0.00	\$0.00	\$0.00
62	Texas Comptroller of Public Accounts Revenue Accounting Div., Bankruptcy Sec. P.O. Box 13528 Austin, TX 78711-3528 <5800-00 Claims of Governmental Units--§ 507(a)(8)>, 570	Priority 06/25/01		\$122,754.29 \$122,754.29	\$0.00	\$122,754.29
63	Texas Comptroller of Public Accounts Revenue Accounting Div., Bankruptcy Sec. P.O. Box 13528 Austin, TX 78711-3528 <5800-00 Claims of Governmental Units--§ 507(a)(8)>, 570	Priority 06/25/01		\$1,844.62 \$1,844.62	\$0.00	\$1,844.62
64	Texas Comptroller of Public Accounts Revenue Accounting Div., Bankruptcy Sec. P.O. Box 13528 Austin, TX 78711-3528 <5800-00 Claims of Governmental Units--§ 507(a)(8)>, 570	Priority 06/25/01		\$15,372.35 \$15,372.35	\$0.00	\$15,372.35
65	Crown Central Petroleum Corporation ATTN: Thomas R. Wilhite 111 Red Bluff Rd Pasadena, TX 77506-1530 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 07/26/01		\$10,509.95 \$10,509.95	\$0.00	\$10,509.95
66	Douglas G. Knott 27672 Mid Lane Splendora, TX 77372 <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)>, 550	Priority 09/18/01	Claim ambiguous (priority and unsecured) but no objection since no distribution to this level of claims.	\$20,000.00 \$20,000.00	\$0.00	\$20,000.00
67	Mustang Tractor & Equipment Co ATTN: Collections 12800 NW Frwy Houston, TX 77040 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 10/01/01		\$14,759.01 \$14,759.01	\$0.00	\$14,759.01

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
68	Valor Telecommunications c/o Phillip P. Sauder, Edq. 5521 Greenville Ave., Ste. 104-253 Dallas, TX 75206 <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)>, 550	Priority 03/18/02	Disallowed by Order signed 11/12/03.	\$0.00 * \$0.00	\$0.00	\$0.00
69	Alon USA Rhonda Buras Park Central 7616 LBJ Freeway Suite 300 Dallas, TX 75251-1100 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/21/02		\$259,201.94 \$259,201.94	\$0.00	\$259,201.94
70	Paccar Financial Corporation ATTN: Sarah McCaghren PO Box 1518 Bellevue, WA 98009-1518 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 10/23/02	Amendment of Claim #35.	\$13,322.93 \$13,322.93	\$0.00	\$13,322.93
71	Walter Terry Distributor P O Box 230714 Houston, TX 77223-0714 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 04/30/03		\$299.10 \$299.10	\$0.00	\$299.10
72	Story Wright Printing & Office Supplies 222 Shepherd Lufkin, TX 75901 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/01/03	Objection to priority status; order allowing as general unsecured claim signed 11/13/03.	\$404.23 * \$404.23	\$0.00	\$404.23
73	Commercial Leasing Corporation 6800 Nall 2nd Floor Mission, KS 66202 Attn: Li Guzma-n <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/01/03	Duplicated by Claim #77 but no objection filed since no distribution to unsecured claims.	\$6,650.04 \$6,650.04	\$0.00	\$6,650.04
74	Corrttech P O Box 1276 Graham, TX 76450 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/02/03	Duplicate of #7, but no objection filed since no distribution to general unsecured claims.	\$250.00 \$250.00	\$0.00	\$250.00
75	Brenham Wholesale Grocery PO Box 584 Brenham, TX 77834-0584	Unsecured 05/02/03	Duplicate of Claim #27, but no objection filed since no distribution to unsecured claims.	\$46,891.56 \$46,891.56	\$0.00	\$46,891.56

(*) Denotes objection to Amount Filed

Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
<7100-00 General Unsecured § 726(a)(2)>, 610						
76	Agricredit Acceptance Co. Attn: Tim G. Houge 4412 114th Street, PO Box 7902 Des Moines, IA 50322-9402	Unsecured 05/05/03		\$5,201.25 \$5,201.25	\$0.00	\$5,201.25
<7100-00 General Unsecured § 726(a)(2)>, 610						
77	Commercial Leasing Corporation 6300 Nall, 2nd Floor Mission, KS 66202 Attn: Ma Durgi-n	Unsecured 05/12/03	Duplicate of Claim #73 but no objection filed since no distribution to unsecured claims.	\$6,650.04 \$6,650.04	\$0.00	\$6,650.04
<7100-00 General Unsecured § 726(a)(2)>, 610						
78	Milk Products PO Box 297038 Houston, TX 77297-7038	Unsecured 05/13/03	Amendment of Claim #20.	\$2,950.58 \$2,950.58	\$0.00	\$2,950.58
<7100-00 General Unsecured § 726(a)(2)>, 610						
79	Citizens State Bank c/o Kevin M. Fuller 2175 North St., Ste. 100 Beaumont, TX 77701	Unsecured 05/15/03	Amendment of Claim #58.	\$17,335.86 \$17,335.86	\$0.00	\$17,335.86
<7100-00 General Unsecured § 726(a)(2)>, 610						
80	Padco Lease Corporation c/o Joseph P. Kincaid Sawnsen, Martin & Bell 330 N. Wabash Ave., Ste. 2900 Chicago, IL 60611	Secured 05/29/03	Disallowed by Order signed 11/13/03.	\$38,108.90 * \$0.00	\$0.00	\$0.00
<4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100						
81	Palm Petroleum Corp. 1994 Sugar Pine Circle Houston, TX 77090	Unsecured 05/28/03		\$316,287.03 \$316,287.03	\$0.00	\$316,287.03
<7100-00 General Unsecured § 726(a)(2)>, 610						
82	Entergy Gulf States Inc. Mail Unit L JEF 359 PO Box 6008 New Orleans, LA 70174-6008	Unsecured 06/27/03		\$2,825.41 \$2,825.41	\$0.00	\$2,825.41
<7100-00 General Unsecured § 726(a)(2)>, 610						

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Claims Register

Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
83	City of Corrigan 101 W Ben Franklin Corrigan, TX 75939 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 07/02/03		\$2,167.88 \$2,167.88	\$0.00	\$2,167.88
84	Texas Comptroller of Public Accounts Revenue Accounting Div. / Bankruptcy Sec P.O. Box 13528 Austin, TX 78711-3528 <6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)>, 300	Admin Ch. 11 07/21/03	1-74-1697673-0 Diesel Fuel Tax Ch. 153 of \$234,452.88 plus penalty of \$6,095.58. Trustee's Note: These items total \$240,548.46 but the claim is for \$244,548.46. Trustee notified attorney for Claimant of the addition error on 1/8/04, advising that unless Trustee is notified otherwise within 5 days, Trustee would docket the claim for \$240,548.46.	\$244,548.46 \$240,548.46	\$0.00	\$240,548.46
85	Texas Comptroller of Public Accounts Revenue Accounting / Bankruptcy Sect. P.O. Box 13528 Austin, TX 78711-3528 <6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)>, 300	Admin Ch. 11 07/21/03	1-74-1697673-0 Franchise Tax Ch. 171.	\$2,264.61 \$2,264.61	\$0.00	\$2,264.61
86	Texas Comptroller of Public Accounts Revenue Accounting Division / Bank'y Sec P.O. Box 13528 Austin, TX 78711-3528 <6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)>, 300	Admin Ch. 11 07/21/03	1-74-1697673-0 Sales and Use Taxes, broken down as follows: State Liability Tax \$31,705.26 plus penalty \$552.74 Local Liability Tax \$8,602.48 plus penalty \$149.97.	\$41,010.45 \$41,010.45	\$0.00	\$41,010.45
87	Angelina County c/o John Dillman PO Box 3064 Houston, TX 77253-3064 <4700-00 Real Property Tax Liens (pre-petition)>, 100	Secured 09/15/03		\$3,937.95* \$0.00	\$0.00	\$0.00
			Disallowed by Order signed 11/13/03.			
88	Business Loan Center, Inc. 645 Madison Ave. New York, NY 10022 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 12/09/03		\$258,427.84 \$258,427.84	\$0.00	\$258,427.84
			Amendment of Claim #55.			
NONE	Tyronda Brown P.O. Box 735 Jasper, TX 75951	Unsecured 07/01/02		\$0.00 \$0.00	\$0.00	\$0.00
			Notice of Claim filed 7/1/02 in Legal File; no claim docketed in Claim Register. Claim is unliquidated, personal injury litigation pending in Polk County, Texas. No objection to unliquidated claim due to no distribution to general unsecured claims.			

(*) Denotes objection to Amount Filed

Case: 01-90134 **M C Hughes Oil Co., Inc.**

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
	<7100-00 General Unsecured § 726(a)(2)>, 610					
TTEE-E	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343	Admin Ch. 7 11/18/04	8559	\$1,820.39 \$1,820.39	\$0.00	\$1,820.39
	<2200-00 Trustee Expenses>, 200					
TTEE-F	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343	Admin Ch. 7 11/18/04	8559	\$9,624.84 \$9,624.84	\$0.00	\$9,624.84
	<2100-00 Trustee Compensation>, 200					
CREDCOM	Ross, Banks, May, Cron & Cavin, P.C. Attn: John Mayer 2 Riverway, Suite 700 Houston, TX 77056-1918	Admin Ch. 11 03/21/02		\$12,994.26 \$12,994.26	\$0.00	\$12,994.26
	<6700-14 Attorney for Creditor's Committee Fees (Chapter 11)>, 300					
DIPATTY	Stephen J. Zayler Attorney at Law P.O. Box 150743 Lufkin, TX 75915-0743	Admin Ch. 11 02/21/02		\$6,213.24 \$6,213.24	\$0.00	\$6,213.24
	<6210-16 Attorney for D-I-P Fees (Chapter 11)>, 300					
ATTY-EXP	Smead, Anderson & Dunn P.O. Box 3343 Longview, TX 75606-3343	Admin Ch. 7 07/12/04	9559	\$501.98 \$501.98	\$501.98	\$0.00
	<3120-00 Attorney for Trustee Expenses (Trustee Firm)>, 200					
ATTY-FEE	Smead, Anderson & Dunn P.O. Box 3343 Longview, TX 75606-3343	Admin Ch. 7 07/12/04	9559	\$9,780.00 \$9,780.00	\$9,780.00	\$0.00
	<3110-00 Attorney for Trustee Fees (Trustee Firm)>, 200					

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Case: 01-90134

M C Hughes Oil Co., Inc.

Claims Bar Date: 07/21/03

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
CLERKFEE	Clerk, U.S. Bankruptcy Court	Admin Ch. 7 01/23/02		\$150.00 \$150.00	\$150.00	\$0.00
			Adversary Filing Fee, #02-9214, Bob Anderson, Chapter 7 Trustee v. Phillips			
	<2700-00 Clerk of the Court Costs (includes adversary and other filing fees)>, 200					
Case Total:					\$10,431.98	\$8,639,086.44

**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF TEXAS
Tyler Division**

IN RE:	§	CASE NO. 01-90134
	§	
M C Hughes Oil Co., Inc.	§	
	§	
DEBTOR(S)	§	CHAPTER 7

TRUSTEE'S REPORT OF PROPOSED FINAL DISTRIBUTIONS

The undersigned Trustee of the estate hereby submits to the Court and to the United States Trustee this Report of Proposed Final Distributions.

1. The Court has entered orders which have become final, and which dispose of all objections to claims, all objections to the Trustee's Final Report, all applications for compensation, and all other matters which must be determined by the Court before final distribution can be made.
2. The Trustee proposes to make final distribution of the funds of the estate as set out below, and will make such distribution unless written objection thereto is made, filed and served on the Trustee and on the United States Trustee.
3. Due to the Estate funds on hand exceeding \$100,000, at the United States Trustee's direction, the funds will continue to earn interest until Trustee is ready to make the final distribution. Of the additional interest to be earned between November 19, 2004, and the date of the final distribution, Trustee will receive 5% as additional compensation, and the Chapter 11 Administrative Claims to be paid herein will receive their prorata portion of 95% of the interest earned. The actual balance of estate funds and proposed distributions will change slightly from that set out below due to the additional interest to be earned.

1. BALANCE ON HAND		\$ <u>117,064.79</u>
2. ADMINISTRATIVE EXPENSES TO BE PAID *	\$	117,064.79
3. SECURED CLAIMS TO BE PAID		0.00
4. PRIORITY CLAIMS TO BE PAID		0.00
5. UNSECURED CLAIMS TO BE PAID		0.00
6. OTHER DISTRIBUTIONS TO BE PAID		0.00
7. TOTAL DISTRIBUTIONS TO BE MADE (SUM OF LINES 2 THROUGH 6)		\$ <u>117,064.79</u>

8. ZERO BALANCE AFTER ALL DISTRIBUTIONS
(LINE 1 LESS LINE 7)

0.00

* (SEE ATTACHED SCHEDULE OF PAYEES AND AMOUNTS)

Date: November 18, 2004

/s/ Bob Anderson

Bob Anderson, Chapter 7 Trustee

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
Secured Claims:								
9	02/07/01	100	Cananwill, Inc. 1234 Market St Ste 340 Philadelphia, PA 19107 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/11/03.	38,996.51	0.00 *	0.00	0.00	0.00
11	02/08/01	100	Business Loan Center, Inc. 645 Madison Ave. New York, NY 10022 / <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)> Disallowed by Order signed 11/12/03.	995,427.84	0.00 *	0.00	0.00	0.00
16	02/09/01	100	Agricredit Acceptance Attn: Dan C. Murphy PO Box 7902 Des Moines, Io 50322 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/12/03.	20,567.87	0.00 *	0.00	0.00	0.00
18	02/09/01	100	Polk County c/o J. Dillman, Linebarger Heard Goggan PO Box 3064 Houston, TX 77253-3064 / <4700-00 Real Property Tax Liens (pre-petition)> Amended by Claim #34.	66,287.48	0.00	0.00	0.00	0.00
21	02/16/01	100	General Motors Acceptance Corporation PO Box 901025 Fort Worth, TX 76101-2009 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/12/03.	25,853.80	0.00 *	0.00	0.00	0.00
22	02/20/01	100	Marlin W. Hughes c/o C. Denum, Storey & Denum PC 11757 Katy Frwy Ste 1010 Houston, TX 77079-1732 / <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)> Disallowed per Order signed 2/1/04.	2,900,000.00	0.00 *	0.00	0.00	0.00
23	02/20/01	100	Marlin W. Hughes c/o C. Denum, Storey & Denum PC 11757 Katy Frwy Ste 1010 Houston, TX 77079-1732 / <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)> Disallowed by Order signed 11/12/03.	27,202.22	0.00 *	0.00	0.00	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
29	02/26/01	100	Dell Financial Services Inc ATTN: J. David Martinez 14050 Summit Dr Bldg A Ste 101 Austin, TX 78728 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/12/03.	31,604.34	0.00 *	0.00	0.00	0.00
34	03/07/01	100	Polk County c/o J. Dillman, Linebarger Heard Goggan PO Box 3064 Houston, TX 77253-3064 / <4700-00 Real Property Tax Liens (pre-petition)> Amendment of Claim #18. Disallowed by Order signed 11/12/03.	66,590.46	0.00 *	0.00	0.00	0.00
35	03/13/01	100	Paccar Financial Corporation ATTN: Sarah McCaghren PO Box 1518 Bellevue, WA 98009-1518 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Amended by Claim #70. Disallowed by Order signed 12/6/03.	48,823.26	0.00 *	0.00	0.00	0.00
36	03/19/01	100	Associates Commercial Corporation c/o M.Buchman, George Buch 3050 Two Allen Ctr 1200 Smith St Houston, TX 77002-4308 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/12/03.	220,436.40	0.00 *	0.00	0.00	0.00
42	04/16/01	100	Graybar Financial Services CIT Equipment Financing/Bankruptcy Dept 4600 Touchton Rd E Bldg 100 Ste 300 Jacksonville, FL 32246 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/12/03.	16,077.16	0.00 *	0.00	0.00	0.00
44	04/16/01	100	Polk County c/o J. Dillman, Linebarger Heard Goggan PO Box 3064 Houston, TX 77253-3064 / <4700-00 Real Property Tax Liens (pre-petition)> Disallowed by Order signed 12/6/03.	66,590.46	0.00 *	0.00	0.00	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
45	04/18/01	100	First Bank & Trust P O Box 151510 Lufkin, TX 75915-1510 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/12/03.	48,600.78	0.00 *	0.00	0.00	0.00
47	05/07/01	100	Trinity/Groveton Tax Office c/o J. Dillman, Linebarger Heard Goggan PO Box 3064 Houston, TX 77253-3064 / <4700-00 Real Property Tax Liens (pre-petition)> Disallowed by Order signed 11/12/03.	2,960.32	0.00 *	0.00	0.00	0.00
55	05/25/01	100	Business Loan Center, Inc. 645 Madison Ave. New York, NY 10022 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Amended by Claim #88.	999,885.83	0.00	0.00	0.00	0.00
57	05/29/01	100	Padco Leasing 100 W. Monroe, Ste 706 Chicago, IL 60603-1901 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/15/03.	68,000.00	0.00 *	0.00	0.00	0.00
58	05/29/01	100	Citizens State Bank c/o Kevin M. Fuller, Henry & Fuller 85 IH-10 N Ste 107 Beaumont, TX 77707 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/13/03.	444,961.66	0.00 *	0.00	0.00	0.00
59	05/30/01	100	Padco Leasing 100 W. Monroe, Ste 706 Chicago, IL 60603-1901 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/15/03.	68,000.00	0.00 *	0.00	0.00	0.00
61	06/04/01	100	Citizens State Bank c/o Kevin M. Fuller, Henry & Fuller 85 IH-10 N Ste 107 Beaumont, TX 77707 / <4110-00 Real Estate--Consensual Liens (mortgages, deeds of trust, PMSI)> Disallowed by Order signed 11/13/03.	444,961.61	0.00 *	0.00	0.00	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
80	05/29/03	100	Padco Lease Corporation c/o Joseph P. Kincaid Sawanson, Martin & Bell 330 N. Wabash Ave., Ste. 2900 Chicago, IL 60611 / <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)> Disallowed by Order signed 11/13/03.	38,108.90	0.00 *	0.00	0.00	0.00
87	09/15/03	100	Angelina County c/o John Dillman PO Box 3064 Houston, TX 77253-3064 / <4700-00 Real Property Tax Liens (pre-petition)> Disallowed by Order signed 11/13/03.	3,937.95	0.00 *	0.00	0.00	0.00
Total for Priority 100: 0% Paid				\$6,643,874.85	\$0.00	\$0.00	\$0.00	\$0.00
Total for Secured Claims:				\$6,643,874.85	\$0.00	\$0.00	\$0.00	\$0.00

Admin Ch. 7 Claims:

11/18/04	200	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 / <2200-00 Trustee Expenses>	1,820.39	1,820.39	0.00	1,820.39	1,820.39
11/18/04	200	Bob Anderson 2110 Horseshoe Lane (75605) P.O. Box 3343 Longview, TX 75606-3343 / <2100-00 Trustee Compensation>	9,624.84	9,624.84	0.00	9,624.84	9,624.84
07/12/04	200	Smead, Anderson & Dunn P.O. Box 3343 Longview, TX 75606-3343 / <3120-00 Attorney for Trustee Expenses (Trustee Firm)> Order dated 8/24/04.	501.98	501.98	501.98	0.00	0.00
07/12/04	200	Smead, Anderson & Dunn P.O. Box 3343 Longview, TX 75606-3343 / <3110-00 Attorney for Trustee Fees (Trustee Firm)> Order dated 8/24/04.	9,780.00	9,780.00	9,780.00	0.00	0.00
01/23/02	200	Clerk, U.S. Bankruptcy Court / <2700-00 Clerk of the Court Costs (includes adversary and other filing fees)> Adversary Filing Fee, #02-9214, Bob Anderson, Chapter 7 Trustee v. Phillips	150.00	150.00	150.00	0.00	0.00
Total for Priority 200: 100% Paid			\$21,877.21	\$21,877.21	\$10,431.98	\$11,445.23	\$11,445.23
Total for Admin Ch. 7 Claims:			\$21,877.21	\$21,877.21	\$10,431.98	\$11,445.23	\$11,445.23

(*) Denotes objection to Amount Filed

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
Admin Ch. 11 Claims:								
	07/21/03	300	Texas Comptroller of Public Accounts Revenue Accounting Div. / Bankruptcy Sec P.O. Box 13528 Austin, TX 78711-3528 / <6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)> Diesel Fuel Tax Ch. 153 of \$234,452.88 plus penalty of \$6,095.58. Trustee's Note: These items total \$240,548.46 but the claim is for \$244,548.46. Trustee notified attorney for Claimant of the addition error on 1/8/04, advising that unless Trustee is notified otherwise within 5 days, Trustee would docket the claim for \$240,548.46.	244,548.46	240,548.46	0.00	240,548.46	83,841.65
	07/21/03	300	Texas Comptroller of Public Accounts Revenue Accounting / Bankruptcy Sect. P.O. Box 13528 Austin, TX 78711-3528 / <6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)> Franchise Tax Ch. 171.	2,264.61	2,264.61	0.00	2,264.61	789.32
	07/21/03	300	Texas Comptroller of Public Accounts Revenue Accounting Division / Bank'y Sec P.O. Box 13528 Austin, TX 78711-3528 / <6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)> Sales and Use Taxes, broken down as follows: State Liability Tax \$31,705.26 plus penalty \$552.74 Local Liability Tax \$8,602.48 plus penalty \$149.97.	41,010.45	41,010.45	0.00	41,010.45	14,293.93
	03/21/02	300	Ross, Banks, May, Cron & Cavin, P.C. Attn: John Mayer 2 Riverway, Suite 700 Houston, TX 77056-1918 / <6700-14 Attorney for Creditor's Committee Fees (Chapter 11)> Order signed 3/21/02, total fees and expenses allowed of \$12,994.26, less any retainer, with balance to be allowed as claim for pre-conversion administrative expenses by Sec. 726(b) of Bankruptcy Code.	12,994.26	12,994.26	0.00	12,994.26	4,529.07
	02/21/02	300	Stephen J. Zayler Attorney at Law P.O. Box 150743 Lufkin, TX 75915-0743 / <6210-16 Attorney for D-I-P Fees (Chapter 11)> Initial Fee Application totaling \$12,537.81 approved by Order signed 8/21/01, less 1/2 of \$15,000 retainer (\$7,500) leaving balance of \$5,037.81, and Final Fee Application of \$1,175.43 approved by Order signed 02/21/2002, for a total unpaid administrative claim of \$6,213.24.	6,213.24	6,213.24	0.00	6,213.24	2,165.59
Total for Priority 300: 34.85437% Paid				\$307,031.02	\$303,031.02	\$0.00	\$303,031.02	\$105,619.56
Total for Admin Ch. 11 Claims:				\$307,031.02	\$303,031.02	\$0.00	\$303,031.02	\$105,619.56

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
Priority Claims:								
38	01/23/02	510	Woodrow Holland 4900 Woodway, Suite 1250 Houston, TX 77056 / <5300-00 Wages--§ 507(a)(3)> This claim is no longer reflected in the register and an image is not available. According to Trustee's notes (dictated on 10/16/03) the claim is a priority wage claim, there is no security claimed. Since there will be no distribution to this level of claims, no objection is required.	358,400.00	358,400.00	0.00	358,400.00	0.00
Priority 510: 0% Paid								
4	02/02/01	550	Uneeda Ice Service PO Box 128 Lufkin, TX 75902-0128 / <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)> Claims priority, but no type of priority is indicated. No objection since no distribution to this class of claims.	1,620.80	1,620.80	0.00	1,620.80	0.00
6	02/05/01	550	Lufkin Vulcanizing Co. 805 Sayers Lufkin, TX 75904-2978 / <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)> Claims priority but no type is indicated. No objection since no distribution to this class of claims.	823.78	823.78	0.00	823.78	0.00
12	02/08/01	550	Story Wright Printing & Office Supplies 222 Shepherd Lufkin, TX 75901 / <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)> No type of priority stated. Appears to be duplicated by Claim #72, which was disallowed, but #72 is not indicated to be an amendment. Same account number referenced on both. No objection since no distribution to this level of claims.	404.23	404.23	0.00	404.23	0.00
66	09/18/01	550	Douglas G. Knott 27672 Mid Lane Splendora, TX 77372 / <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)> Claim ambiguous (priority and unsecured) but no objection since no distribution to this level of claims.	20,000.00	20,000.00	0.00	20,000.00	0.00
68	03/18/02	550	Valor Telecommunications c/o Phillip P. Sauder, Edq. 5521 Greenville Ave., Ste. 104-253 Dallas, TX 75206 / <5200-00 Unsecured Claims Allowed Under § 502(f) to § 507(a)(2)> Disallowed by Order signed 11/12/03.	0.00	0.00 *	0.00	0.00	0.00
Total for Priority 550: 0% Paid				\$22,848.81	\$22,848.81	\$0.00	\$22,848.81	\$0.00

(*) Denotes objection to Amount Filed

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
40	03/26/01	570	Houston County/Houston County Hosp Dist c/o T. Beall, Perdue Brandon Fielder PO Box 1530 Tyler, TX 75710-1530 / <5800-00 Claims of Governmental Units--§ 507(a)(8)> Objection to secured status; Agreed Order allowing as unsecured, priority tax claim signed 11/14/03.	354.91	354.91 *	0.00	354.91	0.00
48P	05/11/01	570	Internal Revenue Service 1100 Commerce St Rm 9A20 Stop 5027 DAL Dallas, TX 75242 / <5800-00 Claims of Governmental Units--§ 507(a)(8)> This is the PRIORITY portion of the claim. See Claim #48U for the general unsecured portion.	2,873.17	2,873.17	0.00	2,873.17	0.00
62	06/25/01	570	Texas Comptroller of Public Accounts Revenue Accounting Div., Bankruptcy Sec. P.O. Box 13528 Austin, TX 78711-3528 / <5800-00 Claims of Governmental Units--§ 507(a)(8)>	122,754.29	122,754.29	0.00	122,754.29	0.00
63	06/25/01	570	Texas Comptroller of Public Accounts Revenue Accounting Div., Bankruptcy Sec. P.O. Box 13528 Austin, TX 78711-3528 / <5800-00 Claims of Governmental Units--§ 507(a)(8)>	1,844.62	1,844.62	0.00	1,844.62	0.00
64	06/25/01	570	Texas Comptroller of Public Accounts Revenue Accounting Div., Bankruptcy Sec. P.O. Box 13528 Austin, TX 78711-3528 / <5800-00 Claims of Governmental Units--§ 507(a)(8)>	15,372.35	15,372.35	0.00	15,372.35	0.00
Total for Priority 570: 0% Paid				\$143,199.34	\$143,199.34	\$0.00	\$143,199.34	\$0.00
Total for Priority Claims:				\$524,448.15	\$524,448.15	\$0.00	\$524,448.15	\$0.00

Unsecured Claims:

1	02/01/01	610	Union Oil Co. ATTN: Mike Adamec 14141 Southwest Frwy Sugarland, TX 77478 / <7100-00 General Unsecured § 726(a)(2)>	327,610.36	327,610.36	0.00	327,610.36	0.00
2	02/01/01	610	Piney Woods Sanitation PO Box 1417 Huntington, TX 75949-1417 / <7100-00 General Unsecured § 726(a)(2)> No dollar amount noted on claim form. No objection since no distribution to unsecured claims.	0.00	0.00	0.00	0.00	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
3	02/01/01	610	Frito-Lay Inc PO Box 660228 Dallas, TX 75266-0228 / <7100-00 General Unsecured § 726(a)(2)>	4,926.51	4,926.51	0.00	4,926.51	0.00
5	02/05/01	610	Innovative Office Systems 912 N Timberland Drive Lufkin, TX 75901 / <7100-00 General Unsecured § 726(a)(2)>	766.22	766.22	0.00	766.22	0.00
7	02/06/01	610	Corrttech P O Box 1276 Graham, TX 76450 / <7100-00 General Unsecured § 726(a)(2)> Duplicated by #74, but no objection filed since no distribution to general unsecured claims.	250.00	250.00	0.00	250.00	0.00
8	02/07/01	610	Lufkin Industries PO Box 849 Lufkin, TX 75902 / <7100-00 General Unsecured § 726(a)(2)>	580.00	580.00	0.00	580.00	0.00
10	02/07/01	610	Parkers Lumber P O Box 20439 Beaumont, TX 77720-0439 / <7100-00 General Unsecured § 726(a)(2)> Objection to priority status; Order signed 11/11/03 disallowed as priority claim and allowing only as general unsecured claim.	855.78	855.78 *	0.00	855.78	0.00
13	02/08/01	610	Regions Interstate Billing Service PO Box 2250 Decatur, AL 35609-2250 / <7100-00 General Unsecured § 726(a)(2)>	1,134.32	1,134.32	0.00	1,134.32	0.00
14	02/08/01	610	Accent Services, Inc. PO Box 3289 Lufkin, TX 75903-3289 / <7100-00 General Unsecured § 726(a)(2)>	2,900.00	2,900.00	0.00	2,900.00	0.00
15	02/08/01	610	McKee Foods Corporation PO Box 750 Collegedale, TN 37315 / <7100-00 General Unsecured § 726(a)(2)>	962.07	962.07	0.00	962.07	0.00
17	02/09/01	610	Fuelman c/o Christopher Piasecki PO Drawer 2908 Lafayette, LA 70502 / <7100-00 General Unsecured § 726(a)(2)>	1,033.33	1,033.33	0.00	1,033.33	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
19	02/13/01	610	Rema of Texas 11500 Kilburn Rd. Houston, TX 77055 / <7100-00 General Unsecured § 726(a)(2)>	552.98	552.98	0.00	552.98	0.00
20	02/15/01	610	Milk Products PO Box 297038 Houston, TX 77297-7038 / <7100-00 General Unsecured § 726(a)(2)> Amended by Claim #78.	2,950.58	0.00	0.00	0.00	0.00
24	02/20/01	610	Reinhardt's Auto Parts PO Box 326 Corrigan, TX 75939 / <7100-00 General Unsecured § 726(a)(2)>	411.82	411.82	0.00	411.82	0.00
25	02/22/01	610	Citgo Petroleum Corporation ATTN: Earl R. Gilbert, Credit Manager PO Box 3758 Tulsa, OK 74102 / <7100-00 General Unsecured § 726(a)(2)> Objection to priority status; allowed only as general unsecured claim per Order signed 11/12/03.	533,690.51	533,690.51 *	0.00	533,690.51	0.00
26	02/23/01	610	Cintas 3030 Milam Beaumont, TX 77701 / <7100-00 General Unsecured § 726(a)(2)>	330.35	330.35	0.00	330.35	0.00
27	02/23/01	610	Brenham Wholesale Grocery P O Box 584 Brenham, TX 77834-0584 / <7100-00 General Unsecured § 726(a)(2)> Duplicated by Claim #75, but no objection filed since no distribution to unsecured claims.	46,891.56	46,891.56	0.00	46,891.56	0.00
28	02/23/01	610	Matts H & H Hardware P O Box 395 Corrigan, TX 75939 / <7100-00 General Unsecured § 726(a)(2)>	39.22	39.22	0.00	39.22	0.00
30	03/05/01	610	Southwestern Bell Yellow Pages Attn: J. David Richmond 1430 Empire Central, 4th Floor Dallas, TX 75247 / <7100-00 General Unsecured § 726(a)(2)>	129.12	129.12	0.00	129.12	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
31	03/05/01	610	Regions Interstate Billing Service PO Box 2250 Decatur, AL 35609-2250 / <7100-00 General Unsecured § 726(a)(2)>	1,488.09	1,488.09	0.00	1,488.09	0.00
32	03/06/01	610	Interstate Brands Corporation P.O. Box 419627 Kansas City, MO 64141-6627 / <7100-00 General Unsecured § 726(a)(2)>	439.87	439.87	0.00	439.87	0.00
33	03/05/01	610	Pepsi-Cola Company c/o Lena G. Matherley 1100 Reynodls Blvd. Winston-Salem, N. 27105 / <7100-00 General Unsecured § 726(a)(2)>	4,838.03	4,838.03	0.00	4,838.03	0.00
37	03/19/01	610	Southwestern Bell Telephone Company Bankruptcy Dept PO Box 769 Arlington, TX 76004 / <7100-00 General Unsecured § 726(a)(2)>	1,301.47	1,301.47	0.00	1,301.47	0.00
39	03/26/01	610	Lufkin Coca-Cola Bottling ATTN: Ron Julian, Accts Receivable PO Box 878 Lufkin, TX 75901 / <7100-00 General Unsecured § 726(a)(2)> Objection to priority status; Order allowing only as general unsecured claim signed 11/12/03.	19,054.63	19,054.63 *	0.00	19,054.63	0.00
41	04/16/01	610	Myers Tire Supply Nancy Cochrane, Distribution Inc 1293 S Main St Akron, OH 44301 / <7100-00 General Unsecured § 726(a)(2)>	1,198.78	1,198.78	0.00	1,198.78	0.00
43	04/17/01	610	Robertson Fleet Service 2964 Irving Blvd Dallas, TX 75247-6211 / <7100-00 General Unsecured § 726(a)(2)>	3,756.49	3,756.49	0.00	3,756.49	0.00
46	04/23/01	610	Phillips 66 Co A Division of Phillips Petroleum Company c/o Mike Holt PO Box 88 Bartlesville, OK 74005 / <7100-00 General Unsecured § 726(a)(2)>	867,063.65	867,063.65	0.00	867,063.65	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
48U	05/11/01	610	Internal Revenue Service 1100 Commerce St Rm 9A20 Stop 5027 DAL Dallas, TX 75242 / <7100-00 General Unsecured § 726(a)(2)> This is the UNSECURED portion of the claim. See Claim #48P for the priority portion.	736.92	736.92	0.00	736.92	0.00
49	05/14/01	610	Ice Cream Depot PO Box 1502 Houston, TX 77251-1502 / <7100-00 General Unsecured § 726(a)(2)> Objection to priority status; Order signed 11/12/03 allowing as general unsecured claim.	1,643.91	1,643.91 *	0.00	1,643.91	0.00
50	05/14/01	610	Sonrise Coffee Service ATTN: Tom Thea PO Box 691092 Houston, TX 77269 / <7100-00 General Unsecured § 726(a)(2)>	4,662.00	4,662.00	0.00	4,662.00	0.00
51	05/14/01	610	Southern Tire & Rim PO Box 817 Waycross, GA 31502 / <7100-00 General Unsecured § 726(a)(2)>	862.11	862.11	0.00	862.11	0.00
52	05/22/01	610	World Wide Tires 3250 Telephone Road Houston, TX 77023 / <7100-00 General Unsecured § 726(a)(2)> Amended by Claim #54.	2,520.84	0.00	0.00	0.00	0.00
53	05/22/01	610	Rush Truck Leasing 3250 Telephone Rd. Houston, TX 77023 / <7100-00 General Unsecured § 726(a)(2)>	2,324.83	2,324.83	0.00	2,324.83	0.00
54	05/23/01	610	World Wide Tires 3250 Telephone Road Houston, TX 77023 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #52.	2,520.84	2,520.84	0.00	2,520.84	0.00
56	05/25/01	610	A R A Exterminating Co. 2012 N Timberland Drive Lufkin, TX 75901 / <7100-00 General Unsecured § 726(a)(2)>	1,071.62	1,071.62	0.00	1,071.62	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
60	06/04/01	610	Clay Dugas & Associates PO Box 549 Orange, TX 77631 / <7100-00 General Unsecured § 726(a)(2)>	5,000,000.00	5,000,000.00	0.00	5,000,000.00	0.00
65	07/26/01	610	Crown Central Petroleum Corporation ATTN: Thomas R. Wilhite 111 Red Bluff Rd Pasadena, TX 77506-1530 / <7100-00 General Unsecured § 726(a)(2)>	10,509.95	10,509.95	0.00	10,509.95	0.00
67	10/01/01	610	Mustang Tractor & Equipment Co ATTN: Collections 12800 NW Frwy Houston, TX 77040 / <7100-00 General Unsecured § 726(a)(2)>	14,759.01	14,759.01	0.00	14,759.01	0.00
69	05/21/02	610	Alon USA Rhonda Buras Park Central 7616 LBJ Freeway Suite 300 Dallas, TX 75251-1100 / <7100-00 General Unsecured § 726(a)(2)>	259,201.94	259,201.94	0.00	259,201.94	0.00
70	10/23/02	610	Paccar Financial Corporation ATTN: Sarah McCaghren PO Box 1518 Bellevue, WA 98009-1518 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #35.	13,322.93	13,322.93	0.00	13,322.93	0.00
71	04/30/03	610	Walter Terry Distributor P O Box 230714 Houston, TX 77223-0714 / <7100-00 General Unsecured § 726(a)(2)>	299.10	299.10	0.00	299.10	0.00
72	05/01/03	610	Story Wright Printing & Office Supplies 222 Shepherd Lufkin, TX 75901 / <7100-00 General Unsecured § 726(a)(2)> Objection to priority status; order allowing as general unsecured claim signed 11/13/03.	404.23	404.23 *	0.00	404.23	0.00
73	05/01/03	610	Commercial Leasing Corporation 6800 Nall 2nd Floor Mission, KS 66202 Attn: Li Guzma-n / <7100-00 General Unsecured § 726(a)(2)> Duplicated by Claim #77 but no objection filed since no distribution to unsecured claims.	6,650.04	6,650.04	0.00	6,650.04	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
74	05/02/03	610	Corrtch P O Box 1276 Graham, TX 76450 / <7100-00 General Unsecured § 726(a)(2)> Duplicate of #7, but no objection filed since no distribution to general unsecured claims.	250.00	250.00	0.00	250.00	0.00
75	05/02/03	610	Brenham Wholesale Grocery PO Box 584 Brenham, TX 77834-0584 / <7100-00 General Unsecured § 726(a)(2)> Duplicate of Claim #27, but no objection filed since no distribution to unsecured claims.	46,891.56	46,891.56	0.00	46,891.56	0.00
76	05/05/03	610	Agricredit Acceptance Co. Attn: Tim G. Houge 4412 114th Street, PO Box 7902 Des Moines, IA 50322-9402 / <7100-00 General Unsecured § 726(a)(2)>	5,201.25	5,201.25	0.00	5,201.25	0.00
77	05/12/03	610	Commercial Leasing Corporation 6300 Nall, 2nd Floor Mission, KS 66202 Attn.: Ma Durgi-n / <7100-00 General Unsecured § 726(a)(2)> Duplicate of Claim #73 but no objection filed since no distribution to unsecured claims.	6,650.04	6,650.04	0.00	6,650.04	0.00
78	05/13/03	610	Milk Products PO Box 297038 Houston, TX 77297-7038 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #20.	2,950.58	2,950.58	0.00	2,950.58	0.00
79	05/15/03	610	Citizens State Bank c/o Kevin M. Fuller 2175 North St., Ste. 100 Beaumont, TX 77701 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #58.	17,335.86	17,335.86	0.00	17,335.86	0.00
81	05/28/03	610	Palm Petroleum Corp. 1994 Sugar Pine Circle Houston, TX 77090 / <7100-00 General Unsecured § 726(a)(2)>	316,287.03	316,287.03	0.00	316,287.03	0.00
82	06/27/03	610	Entergy Gulf States Inc. Mail Unit L JEF 359 PO Box 6008 New Orleans, LA 70174-6008 / <7100-00 General Unsecured § 726(a)(2)>	2,825.41	2,825.41	0.00	2,825.41	0.00

Claims Distribution Register

Case: 01-90134 M C Hughes Oil Co., Inc.

Claim #	Date	Pri	Claimant / Proof / <Category> / Memo	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment
83	07/02/03	610	City of Corrigan 101 W Ben Franklin Corrigan, TX 75939 / <7100-00 General Unsecured § 726(a)(2)>	2,167.88	2,167.88	0.00	2,167.88	0.00
88	12/09/03	610	Business Loan Center, Inc. 645 Madison Ave. New York, NY 10022 / <7100-00 General Unsecured § 726(a)(2)> Amendment of Claim #55.	258,427.84	258,427.84	0.00	258,427.84	0.00
NONE	07/01/02	610	Tyronda Brown P.O. Box 735 Jasper, TX 75951 / <7100-00 General Unsecured § 726(a)(2)> Notice of Claim filed 7/1/02 in Legal File; no claim docketed in Claim Register. Claim is unliquidated, personal injury litigation pending in Polk County, Texas. No objection to unliquidated claim due to no distribution to general unsecured claims.	0.00	0.00	0.00	0.00	0.00
Total for Priority 610: 0% Paid				\$7,805,633.46	\$7,800,162.04	\$0.00	\$7,800,162.04	\$0.00
Total for Unsecured Claims:				\$7,805,633.46	\$7,800,162.04	\$0.00	\$7,800,162.04	\$0.00
Total for Case :				\$15,302,864.69	\$8,649,518.42	\$10,431.98	\$8,639,086.44	\$117,064.79

Claims Proposed Distribution

Case: 01-90134 M C Hughes Oil Co., Inc.

Report Includes ONLY Claims with a Proposed Distribution

Case Balance: \$117,064.79 **Total Proposed Payment:** \$117,064.79 **Remaining Balance:** \$0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
	Bob Anderson	Admin Ch. 7	1,820.39	1,820.39	0.00	1,820.39	1,820.39	115,244.40
	<2200-00 Trustee Expenses>							
	Bob Anderson	Admin Ch. 7	9,624.84	9,624.84	0.00	9,624.84	9,624.84	105,619.56
	<2100-00 Trustee Compensation>							
SUBTOTAL FOR ADMIN CH. 7			11,445.23	11,445.23	0.00	11,445.23	11,445.23	
	Texas Comptroller of Public Accounts	Admin Ch. 11	244,548.46	240,548.46	0.00	240,548.46	83,841.65	21,777.91
	<6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)>							
	Claim Memo: Diesel Fuel Tax Ch. 153 of \$234,452.88 plus penalty of \$6,095.58.							
	Trustee's Note: These items total \$240,548.46 but the claim is for \$244,548.46. Trustee notified attorney for Claimant of the addition error on 1/8/04, advising that unless Trustee is notified otherwise within 5 days, Trustee would docket the claim for \$240,548.46.							
	Texas Comptroller of Public Accounts	Admin Ch. 11	2,264.61	2,264.61	0.00	2,264.61	789.32	20,988.59
	<6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)>							
	Claim Memo: Franchise Tax Ch. 171.							
	Texas Comptroller of Public Accounts	Admin Ch. 11	41,010.45	41,010.45	0.00	41,010.45	14,293.93	6,694.66
	<6820-00 Other State or Local Taxes (non-payroll and non-sales taxes) (Prior Chapter)>							
	Claim Memo: Sales and Use Taxes, broken down as follows: State Liability Tax \$31,705.26 plus penalty \$552.74 Local Liability Tax \$8,602.48 plus penalty \$149.97.							
	Ross, Banks, May, Cron & Cavin, P.C.	Admin Ch. 11	12,994.26	12,994.26	0.00	12,994.26	4,529.07	2,165.59
	<6700-14 Attorney for Creditor's Committee Fees (Chapter 11)>							
	Claim Memo: Order signed 3/21/02, total fees and expenses allowed of \$12,994.26, less any retainer, with balance to be allowed as claim for pre-conversion administrative expenses by Sec. 726(b) of Bankruptcy Code.							
	Stephen J. Zayler	Admin Ch. 11	6,213.24	6,213.24	0.00	6,213.24	2,165.59	0.00
	<6210-16 Attorney for D-I-P Fees (Chapter 11)>							
	Claim Memo: Initial Fee Application totaling \$12,537.81 approved by Order signed 8/21/01, less 1/2 of \$15,000 retainer (\$7,500) leaving balance of \$5,037.81, and Final Fee Application of \$1,175.43 approved by Order signed 02/21/2002, for a total unpaid administrative claim of \$6,213.24.							
SUBTOTAL FOR ADMIN CH. 11			307,031.02	303,031.02	0.00	303,031.02	105,619.56	

Claims Proposed Distribution

Case: 01-90134 M C Hughes Oil Co., Inc.

Report Includes ONLY Claims with a Proposed Distribution

Case Balance: \$117,064.79 **Total Proposed Payment:** \$117,064.79 **Remaining Balance:** \$0.00

Claim #	Claimant Name	Type	Amount Filed	Amount Allowed	Paid to Date	Claim Balance	Proposed Payment	Remaining Funds
Total for Case 01-90134 :			\$318,476.25	\$314,476.25	\$0.00	\$314,476.25	\$117,064.79	

CASE SUMMARY

	Amount Filed	Amount Allowed	Paid to Date	Proposed Payment	% paid
Total Administrative Claims :	\$318,476.25	\$314,476.25	\$0.00	\$117,064.79	37.225320%